

School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data

Northeast Dubois Co Sch Corp (2040)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$874,690	\$1,233,977	\$1,289,535	\$1,464,027	67%	19%	14%
	11200 Regular Programs; Middle/Junior High	\$785,331	\$889,296	\$897,644	\$1,107,863	41%	25%	23%
	11300 Regular Programs; High School	\$853,398	\$1,166,724	\$1,124,852	\$1,306,777	53%	12%	16%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$21,017	\$73,996	n/a	n/a	252%
	12610 Learning Disability	\$0	\$34,397	\$18,517	\$0	n/a	-100%	-100%
	12810 Special Education Preschool	\$0	\$8,250	\$16,686	\$3,498	n/a	-58%	-79%
	14100 Summer School Programs; Elementary	\$2,072	\$3,594	\$3,225	\$3,344	61%	-7%	4%
	14200 Summer School Programs; Middle/Junior High School	\$3,291	\$2,568	\$2,457	\$2,652	-19%	3%	8%
	14300 Summer School Programs; High School	\$15,392	\$2,901	\$7,950	\$9,623	-37%	232%	21%
	16100 Remediation Testing	\$19,678	\$4,567	\$0	\$0	-100%	-100%	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$5,142	\$0	\$19,873	\$0	-100%	n/a	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$105,843	\$59,629	\$81,421	\$99,774	-6%	67%	23%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$73,464	\$0	\$0	\$56,665	-23%	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$0	\$5,780	\$16,365	\$14,080	n/a	144%	-14%
	22220 Library/Media Services; School Library	\$26,581	\$0	\$605	\$0	-100%	n/a	-100%
	24100 Office of The Principal	\$205,117	\$293,233	\$294,357	\$342,074	67%	17%	16%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$85,113	\$113,372	\$100,195	\$166,924	96%	47%	67%
	26497 2007 Account Code - Teachers Retirement Fund	\$84,602	\$144,554	\$155,947	\$76,670	-9%	-47%	-51%
Student Academic Achievement Total		\$3,139,712	\$3,962,841	\$4,050,646	\$4,727,966	51%	19%	17%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$101,911	\$134,475	\$135,960	\$145,376	43%	8%	7%
	21290 Guidance Services; Other Guidance Services	\$0	\$9,914	\$7,865	\$7,205	n/a	-27%	-8%
	22110 Improvement of Instruction; Service Area Direction	\$119,581	\$102,818	\$104,402	\$116,802	-2%	14%	12%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$62,577	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$264	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$10,025	\$10,000	\$10,000	\$10,000	0%	0%	0%
	23210 Executive Administration; Office of The Superintendent	\$123,725	\$131,513	\$132,683	\$263,653	113%	100%	99%
	23220 Executive Administration; Community Relations	\$250	\$0	\$0	\$0	-100%	n/a	n/a
	24900 Other Support Services, School Administration	\$15,688	\$11,061	\$9,429	\$7,041	-55%	-36%	-25%
	26700 2007 Account Code - Technology Coordinator	\$0	\$81,485	\$89,502	\$48,915	n/a	-40%	-45%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$2,707	\$1,098	\$2,013	n/a	-26%	83%
Student Instructional Support Total		\$371,180	\$483,974	\$490,939	\$663,845	79%	37%	35%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$5,250	\$14,372	\$6,500	\$7,500	43%	-48%	15%
	23160 Board of Education; Promotion Expenses	\$2,532	\$1,540	\$605	\$1,132	-55%	-27%	87%
	25160 Fiscal Services; Financial Accounting	\$0	\$493	\$0	\$0	n/a	-100%	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$15	\$0	\$0	\$0	-100%	n/a	n/a
	25199 Other Fiscal Services; Other	\$0	\$315	\$2,830	\$12	n/a	-96%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$398,282	\$861,210	\$570,939	\$762,767	92%	-11%	34%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,189	\$40,865	\$15,207	\$11,353	58%	-72%	-25%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$62,108	\$94,942	\$122,068	\$193,245	211%	104%	58%
	26499 2007 Account Code - Other	\$0	\$688	\$0	\$0	n/a	-100%	n/a
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,757	\$2,344	\$180	\$0	-100%	-100%	-100%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$2,929	\$2,350	\$1,530	n/a	-48%	-35%
	26700 Operation and Maintenance of Plant Services; Insurance	\$48,757	\$66,626	\$64,980	\$74,978	54%	13%	15%
	27010 Student Transportation; Service Area Direction	\$97,851	\$114,674	\$120,537	\$137,014	40%	19%	14%
	27100 Student Transportation; Vehicle Operation	\$1,586	\$0	\$100	\$0	-100%	n/a	-100%
	27200 Student Transportation; Monitoring Services	\$915	\$1,628	\$1,524	\$956	4%	-41%	-37%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$15,064	\$41,122	\$46,285	\$50,237	233%	22%	9%
	27700 Student Transportation; Contracted Transportation Services	\$280,162	\$379,476	\$384,600	\$442,214	58%	17%	15%
	27900 Student Transportation; Other Student Transportation Services	\$42	\$53,085	\$43,118	\$41,739	> 500%	-21%	-3%
	27910 Student Transportation; Bus Driver Training	\$302	\$313	\$178	\$239	-21%	-24%	34%
	31100 Food Services Operations; Service Area Direction	\$2,390	\$0	\$0	\$0	-100%	n/a	n/a

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	31200 Food Services Operations; Food Preparation and Dispensing	\$174,476	\$0	\$258,195	\$183,608	5%	n/a	-29%
	31400 Food Services Operations; Food Purchases	\$68,572	\$0	\$76,666	\$8,221	-88%	n/a	-89%
	31900 Other Food Services	\$3,964	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$21,980	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$20,250	\$6,093	\$5,717	\$6,279	-69%	3%	10%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,620	\$15,175	\$14,476	\$14,720	> 500%	-3%	2%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$17,346	\$20,614	\$26,895	n/a	55%	30%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$4,000	\$4,000	\$3,000	\$5,000	25%	25%	67%
Overhead and Operational Total		\$1,219,063	\$1,719,235	\$1,760,669	\$1,969,639	62%	15%	12%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$29,744	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$60,000	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$68,814	\$36,925	\$39,763	\$49,484	-28%	34%	24%
	45100 Building Acquisition, Construction and Improvements	\$223,798	\$163,790	\$109,028	\$110,181	-51%	-33%	1%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$197,511	\$75,726	\$161,637	\$67,721	-66%	-11%	-58%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$36,361	\$0	\$0	\$0	-100%	n/a	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$265,000	n/a	n/a	n/a
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$240,648	\$370,786	\$183,368	n/a	-24%	-51%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$1,540	\$1,540	n/a	n/a	0%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$186,363	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$522,136	\$522,018	\$261,190	n/a	-50%	-50%
	54200 2007 Account Code - Common School Fund	\$351,921	\$0	\$0	\$0	-100%	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$2,045	n/a	n/a	n/a
Nonoperational Total		\$968,149	\$1,039,226	\$1,204,772	\$1,126,892	16%	8%	-6%
prorated								
	26491 2007 Account Code - PERF	\$66,462	\$96,233	\$103,843	\$58,736	-12%	-39%	-43%
	26492 2007 Account Code - Social Security	\$269,339	\$344,878	\$346,688	\$176,379	-35%	-49%	-49%
	26494 2007 Account Code - Group Insurance	\$247,226	\$608,689	\$644,977	\$325,179	32%	-47%	-50%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$4,428	\$1,746	\$0	n/a	-100%	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$1,561,470	\$124,190	\$59,250	n/a	-96%	-52%
prorated Total		\$583,027	\$2,615,698	\$1,221,445	\$619,545	6%	-76%	-49%
Not Categorized								
	59000 2007 Account Code - Debt Services; Other Debt Services Obligations	\$8,045	\$2,045	\$2,045	\$0	-100%	-100%	-100%
Not Categorized Total		\$8,045	\$2,045	\$2,045	\$0	-100%	-100%	-100%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$3,615,709	\$6,344,085	\$5,005,351	\$5,209,678	44%	-18%	4%	57.5%	64.6%	57.3%	57.2%
Student Instructional Support	\$432,304	\$618,296	\$616,181	\$728,953	69%	18%	18%	6.9%	6.3%	7.1%	8.0%
Overhead and Operational	\$1,264,552	\$1,817,694	\$1,897,117	\$2,039,433	61%	12%	8%	20.1%	18.5%	21.7%	22.4%
Nonoperational	\$968,567	\$1,040,900	\$1,209,821	\$1,129,823	17%	9%	-7%	15.4%	10.6%	13.9%	12.4%
Not Categorized	\$8,045	\$2,045	\$2,045	\$0	-100%	-100%	-100%				
Grand Total	\$6,289,176	\$9,823,020	\$8,730,516	\$9,107,886	45%	-7%	4%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	64.4%	70.9%	64.4%	65.2%